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LEGISLATIVE SUPPLEMENT

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PART III

GOVERNMENT OF PUNJAB

DEPARTMENT OF EXCISE AND TAXATION

(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 6th September, 2021

No. G.S.R. 146/P.A.5/2017/S.164/Amd.(43)/2021.-In exercise of the powers conferred by section 164 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No. 5 of 2017) and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to make the following rules further to amend the Punjab Goods and Services Tax Rules, 2017, namely:-

RULES

1. (1) These rules may be called the Punjab Goods and Services Tax (Seventh Amendment) Rules, 2021.

(2) Save as otherwise provided in these rules, they shall be deemed to have come into force on and with effect from 10th November, 2020.

2. In the Punjab Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), for rule 59, the following rule shall be substituted with effect from the 1st day of January, 2021, namely:-

“59. Form and manner of furnishing details of outward supplies.-(1) Every registered person, other than a person referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 (Central Act 13 of 2017), required to furnish the details of outward supplies of goods or services or both under section 37, shall furnish such details in **FORM GSTR-1** for the month or the quarter, as the case may be, electronically through the common portal, either directly or through a Facilitation Centre as may be notified by the Commissioner.

(2) The registered persons required to furnish return for every quarter under proviso to sub-section (1) of section 39 may furnish the details of such outward supplies of goods or services or both to a registered person, as he may consider necessary, for the first and second months of a quarter, up to a cumulative value of fifty lakh rupees in each of the months, - using invoice furnishing facility (hereinafter referred to as the “IFF”) electronically on the common portal, duly authenticated in the manner prescribed under rule 26, from the 1st day of the month succeeding such month till the 13th day of the said month.

(3) The details of outward supplies furnished using the IFF, for the first and second months of a quarter, shall not be furnished in **FORM GSTR-1** for the said quarter.

(4) The details of outward supplies of goods or services or both furnished in **FORM GSTR-1** shall include the—

- (a) invoice wise details of all -
 - (i) inter-State and intra-State supplies made to the registered persons; and
 - (ii) inter-State supplies with invoice value more than two and a half lakh rupees made to the unregistered persons;
- (b) consolidated details of all -
 - (i) intra-State supplies made to unregistered persons for each rate of tax; and
 - (ii) State wise inter-State supplies with invoice value upto two and a half lakh rupees made to unregistered persons for each rate of tax;
- (c) debit and credit notes, if any, issued during the month for invoices issued previously.

(5) The details of outward supplies of goods or services or both furnished using the IFF shall include the –

- (a) invoice wise details of inter-State and intra-State supplies made to the registered persons;
- (b) debit and credit notes, if any, issued during the month for such invoices issued previously.”.

3. In the said rules, for rule 60, the following rule shall be substituted with effect from the 1st day of January, 2021, namely:-

“60. Form and manner of ascertaining details of inward supplies.”-(1) The details of outward supplies furnished by the supplier in **FORM GSTR-1** or using the IFF shall be made available electronically to the concerned registered persons (recipients) in **Part A** of **FORM GSTR-2A**, in **FORM GSTR-4A** and in **FORM GSTR-6A** through the common portal, as the case may be.

(2) The details of invoices furnished by an non-resident taxable person in his return in **FORM GSTR-5** under rule 63 shall be made available to the recipient of credit in **Part A** of **FORM GSTR 2A** electronically through the common portal.

(3) The details of invoices furnished by an Input Service Distributor in his return in **FORM GSTR-6** under rule 65 shall be made available to the recipient of credit in **Part B** of **FORM GSTR 2A** electronically through the common portal.

(4) The details of tax deducted at source furnished by the deductor under sub-section (3) of section 39 in **FORM GSTR-7** shall be made available to the deductee in **Part C** of **FORM GSTR-2A** electronically through the common portal.

(5) The details of tax collected at source furnished by an e-commerce operator under section 52 in **FORM GSTR-8** shall be made available to the concerned person in **Part C** of **FORM GSTR 2A** electronically through the common portal.

(6) The details of the integrated tax paid on the import of goods or goods brought in domestic Tariff Area from Special Economic Zone unit or a Special Economic Zone developer on a bill of entry shall be made available in **Part D** of **FORM GSTR-2A** electronically through the common portal.

(7) An auto-drafted statement containing the details of input tax credit shall be made available to the registered person in **FORM GSTR-2B**, for every month, electronically through the common portal, and shall consist of -

(I) the details of outward supplies furnished by his supplier, other than a supplier required to furnish return for every quarter under proviso to sub-section (1) of section 39, in **FORM GSTR-1**, between the day immediately after the due date of furnishing of **FORM GSTR-1** for the previous month to the due date of furnishing of **FORM GSTR-1** for the month;

(ii) the details of invoices furnished by a non-resident taxable person in **FORM GSTR-5** and details of invoices furnished by an Input Service Distributor in his return in **FORM GSTR-6** and details of outward supplies furnished by his supplier, required to furnish return for every quarter under proviso to sub-section (1) of section 39, in **FORM GSTR-1** or using the IFF, as the case may be,-

(a) for the first month of the quarter, between the day immediately after the due date of furnishing of **FORM GSTR-1** for the preceding quarter to the due date of furnishing details using the IFF for the first month of the quarter;

(b) for the second month of the quarter, between the day immediately after the due date of furnishing details using the IFF for the first month of the quarter to the due date of furnishing details using the IFF for the second month of the quarter;

(c) for the third month of the quarter, between the day immediately after the due date of furnishing of details using the IFF for the second month of the quarter to the due date of furnishing of **FORM GSTR-1** for the quarter;

(iii) the details of the integrated tax paid on the import of goods or goods brought in the domestic Tariff Area from Special Economic Zone unit or a Special Economic Zone developer on a bill of entry in the month.

(8) The Statement in **FORM GSTR-2B** for every month shall be made available to the registered person,-

- (i) for the first and second month of a quarter, a day after the due date of furnishing of details of outward supplies for the said month, in the IFF by a registered person required to furnish return for every quarter under proviso to sub-section (1) of section 39, or in **FORM GSTR-1** by a registered person, other than those required to furnish return for every quarter under proviso to sub-section (1) of section 39, whichever is later;
- (ii) in the third month of the quarter, a day after the due date of furnishing of details of outward supplies for the said month, in **FORM GSTR-1** by a registered person required to furnish return for every quarter under proviso to sub-section (1) of section 39.”

4. In the said rules, in rule 61, after sub-rule (5), the following sub-rule shall be inserted, namely: -

“(6) Every registered person other than a person referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 (Central Act 13 of 2017) or an Input Service Distributor or a non-resident taxable person or a person paying tax under section 10 or section 51 or, as the case may be, under section 52 shall furnish a return in **FORM GSTR-3B**, electronically through the common portal either directly or through a Facilitation Centre notified by the Commissioner, on or before the twentieth day of the month succeeding such tax period:

Provided further that for taxpayers having an aggregate turnover of up to five crore rupees in the previous financial year, the return in **FORM GSTR-3B** of the said rules for the months of October, 2020 to March, 2021 shall be furnished electronically through the common portal, on or before the twenty-fourth day of the month succeeding such month.”

5. In the said rules, for rule 61, the following rules shall be substituted with effect from the 1st day of January, 2021, namely: -

“**61. Form and manner of furnishing of return.**-(1) Every registered person other than a person referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 (Central Act 13 of 2017) or an Input Service Distributor or a non-resident taxable person or a person paying tax under section 10 or section 51 or, as the case may be, under section 52 shall furnish a return in **FORM GSTR-3B**, electronically through the common portal either directly or through a Facilitation Centre notified by the Commissioner, as specified under –

- (i) sub-section (1) of section 39, for each month, or part thereof, on or before the twentieth day of the month succeeding such month:
- (ii) proviso to sub-section (1) of section 39, for each quarter, or part thereof, for the class of registered persons on or before the twenty-fourth day of the month succeeding such quarter.

(2) Every registered person required to furnish return, under sub-rule (1) shall, subject to the provisions of section 49, discharge his liability towards tax, interest, penalty, fees or any other amount payable under the Act or the provisions of this Chapter by debiting the electronic cash ledger or electronic credit ledger and include the details in the return in **FORM GSTR-3B**.

(3) Every registered person required to furnish return, every quarter, under clause (ii) of sub-rule (1) shall pay the tax due under proviso to sub-section (7) of section 39, for each of the first two months of the quarter, by depositing the said amount in **FORM GST PMT-06**, by the twenty fifth day of the month succeeding such month:

Provided that the Commissioner may, on the recommendations of the Council, by notification, extend the due date for depositing the said amount in **FORM GST PMT-06**, for such class of taxable persons as may be specified therein:

Provided further that any extension of time limit notified by the Commissioner of Central tax shall be deemed to be notified by the Commissioner:

Provided also that while making a deposit in **FORM GST PMT-06**, such a registered person may –

(a) for the first month of the quarter, take into account the balance in the electronic cash ledger;

(b) for the second month of the quarter, take into account the balance in the electronic cash ledger excluding the tax due for the first month.

(4) The amount deposited by the registered persons under sub-rule (3) above, shall be debited while filing the return for the said quarter in **FORM GSTR-3B**, and any claim of refund of such amount lying in balance in the electronic cash ledger, if any, out of the amount so deposited shall be permitted only after the return in **FORM GSTR-3B** for the said quarter has been filed.”.

6. In the said rules, after rule 61, the following rule shall be inserted, namely:-

“61A. Manner of opting for furnishing quarterly return.-(1) Every registered person intending to furnish return on a quarterly basis under proviso to sub-section (1) of section 39, shall in accordance with the conditions and restrictions notified in this regard, indicate his preference for furnishing of return on a quarterly basis, electronically, on the common portal, from the 1st day of the second month of the preceding quarter till the last day of the first month of the quarter for which the option is being exercised:

Provided that where such option has been exercised once, the said registered person shall continue to furnish the return on a quarterly basis for future tax periods, unless the said registered person,—

(a) becomes ineligible for furnishing the return on a quarterly basis as per the conditions and restrictions notified in this regard; or

(b) opts for furnishing of return on a monthly basis, electronically, on the common portal:

Provided further that a registered person shall not be eligible to opt for furnishing quarterly return in case the last return due on the date of exercising such option has not been furnished.

(2) A registered person, whose aggregate turnover exceeds 5 crore rupees during the current financial year, shall opt for furnishing of return on a monthly basis, electronically, on the common portal, from the first month of the quarter, succeeding the quarter during which his aggregate turnover exceeds 5 crore rupees.

7. In the said rules, in rule 62,

(i) in sub-rule (1), the words, figures, letters and brackets “or paying tax by availing the benefit of notification of the Government of Punjab, Department of Excise and Taxation, Notification No. S.O.32/P.A.5/2017/Ss. 9, 11 and 16/2019, dated the 8th April, 2019, published in the Punjab Government Gazette (Extraordinary), Part III, dated the 11th April, 2019” shall be omitted;

(ii) in sub-rule (4), the words, figures, letters and brackets “or by availing the benefit of the Government of Punjab, Department of Excise and Taxation, Notification No. S.O.32/P.A.5/2017/Ss. 9, 11 and 16/2019, dated the 8th April, 2019, published in the Punjab Government Gazette (Extraordinary), Part III, dated the 11th April, 2019” shall be omitted;

(iii) in the explanation to sub-rule (4), the words, figures, letters and brackets “or opting for paying tax by availing the benefit of Government of Punjab, Department of Excise and Taxation, Notification No. S.O.32/P.A.5/2017/Ss. 9, 11 and 16/2019, dated the 8th April, 2019, published in the Punjab Government Gazette (Extraordinary), Part III, dated the 11th April, 2019.” shall be omitted;

(iv) sub-rule (6) shall be omitted.

8. In the said rules, in **FORM GSTR-1**, in the Instructions, after serial number 17, the following instruction shall be inserted, namely:-

“18. It will be mandatory to specify the number of digits of HSN code for goods or services that a class of registered persons shall be required to mention as may be specified in the notification issued from time to time under proviso to rule 46 of the said rules.

9. In the said rules, after **FORM GSTR-2A**, the following **FORM** shall be inserted, namely:-

“FORM-2B

[See rule 60(7)]

Auto-drafted ITC Statement

(From FORM GSTR-1, GSTR-5, GSTR-6 and Import data received from ICEGATE)

Year	YYYY-YY
Month	

1. GSTIN	
2(a). Legal name of the registered person	
2(b). Trade name, if any	
2(c). Date of generation	DD/MM/YYYY HH:MM

3. ITC Available Summary

(Amount in ₹ in all sections)						
S.no.	Heading	GSTR-3B table	Integrated Tax (₹)	Central Tax (₹)	State/UT tax (₹)	Cess (₹) Advisory
Credit which may be availed under FORM GSTR-3B						
Part A ITC Available - Credit may be claimed in relevant headings in GSTR-3B						
I	All other ITC - Supplies from registered persons other than reverse charge	4(A)(5)				If this is positive , credit may be availed under Table 4(A)(5) of FORM GSTR-3B. If this is negative , credit shall be reversed under Table 4(B)(2) of FORM GSTR-3B.
Details	B2B - Invoices					
	B2B - Debit notes					
	B2B - Invoices (Amendment)					
	B2B - Debit notes (Amendment)					

II	Inward Supplies from ISD	4(A)(4)							If this is positive , credit may be availed under Table 4(A)(4) of FORM GSTR-3B. If this is negative , credit shall be reversed under Table 4(B)(2) of FORM GSTR-3B.
Details	ISD - Invoices ISD - Invoices (Amendment)								
III	Inward Supplies liable for reverse charge	3.1(d) 4(A)(3)							These supplies shall be declared in Table 3.1(d) of FORM GSTR-3B for payment of tax. Credit may be availed under Table 4(A)(3) of FORM GSTR-3B on payment of tax.
Details	B2B - Invoices B2B - Debit notes B2B - Invoices (Amendment) B2B - Debit notes (Amendment)								
IV	Import of Goods	4(A)(1)							If this is positive , credit may be availed under Table 4(A)(1) of FORM GSTR-3B. If this is negative , credit shall be reversed under Table 4(B)(2) of FORM GSTR-3B.
Details	IMPG - Import of goods from overseas IMPG (Amendment) IMGSEZ - Import of goods from SEZ IMGSEZ (Amendment)								
Part B ITC Reversal - Credit shall be reversed in relevant headings in GSTR-3B									
I	Others	4(B)(2)							If this is positive , Credit shall be reversed under Table 4(B)(2) of FORM GSTR-3B. If this is negative , then credit may be reclaimed subject to reversal of the same on an earlier instance.
Details	B2B - Credit notes B2B - Credit notes (Amendment)								

	B2B - Credit notes (Reverse charge)								
	B2B - Credit notes (Reverse charge) (Amendment)								
	ISD - Credit notes								
	ISD - Credit notes (Amendment)								

4. ITC Not Available Summary

(Amount in ₹ in all sections)

S.no.	Heading	GSTR-3B Table	Integrated Tax (₹)	Central Tax (₹)	State/UT tax (₹)	Cess (₹)	Advisory
Credit which may not be availed under FORM GSTR-3B							
Part A ITC Not Available							
I	All other ITC - Supplies from registered persons other than reverse charge	NA					Such credit shall not be taken in FORM GSTR-3B
Details	B2B - Invoices						
	B2B - Debit notes						
	B2B - Invoices (Amendment)						
	B2B - Debit notes (Amendment)						
II	Inward Supplies from ISD	NA					Such credit shall not be taken in FORM GSTR-3B
Details	ISD - Invoices						
	ISD Amendment - Invoices						
III	Inward Supplies liable for reverse charge	3.1(d)					These supplies shall be declared in Table 3.1(d) of FORM GSTR-3B for payment of tax. However, credit will not be available on the same.
Details	B2B - Invoices						
	B2B - Debit notes						
	B2B - Invoices (Amendment)						
	B2B - Debit notes (Amendment)						

Part B ITC Reversal							
I	Others	4(B)(2)					Credit shall be reversed under Table 4(B)(2) of FORM GSTR-3B.
Details	B2B - Credit notes						
	B2B - Credit notes (Amendment)						
	B2B - Credit notes (Reverse charge)						
	B2B - Credit notes (Reverse charge) (Amendment)						
	ISD - Credit notes						
	ISD - Credit notes (Amendment)						

Instructions:

1. Terms Used :-
 - a. ITC – Input tax credit
 - b. B2B – Business to Business
 - c. ISD – Input service distributor
 - d. IMPG – Import of goods
 - e. IMPGSEZ – Import of goods from SEZ

2. **Important Advisory:**

- a) **FORM GSTR-2B** is a statement which has been generated on the basis of the information furnished by your suppliers in their respective **FORMS GSTR-1, 5 and 6**. It is a static statement and will be made available once a month. The documents filed by the supplier in any **FORMS GSTR-1, 5 and 6** would reflect in the next open **FORM GSTR-2B** of the recipient irrespective of supplier's date of filing. Taxpayers are advised to refer **FORM GSTR-2B** for availing credit in **FORM GSTR-3B**. However, in case for additional details, they may refer to their respective **FORM GSTR-2A** (which is updated on near real time basis) for more details.
- b) Input tax credit shall be indicated to be non-available in the following scenarios: -
 - i. Invoice or debit note for supply of goods or services or both where the recipient is not entitled to input tax credit as per the provisions of sub-section (4) of Section 16 of CGST Act, 2017.
 - ii. Invoice or debit note where the Supplier (GSTIN) and place of supply are in the same State while recipient is in another State.

However, there may be other scenarios for which input tax credit may not be available to the taxpayers and the same has not been generated by the system. Taxpayers, should self-assess and reverse such credit in their **FORM GSTR-3B**.

- 3. It may be noted that **FORM GSTR-2B** will consist of all the **FORM GSTR-1s, 5s and 6s** being filed by your suppliers, generally between the due dates of filing of two consequent GSTR-1 or furnishing of IFFs, based on the filing option (monthly or quarterly) as chosen by the corresponding supplier. The dates for which the relevant data has been extracted is specified in the CGST Rules and is also available under the "View Advisory" tab on the online portal. For example, **FORM GSTR-2B** for the month of February will consist of all the documents filed by suppliers who choose to file their **FORM GSTR-1** monthly from 00:00 hours on 12th February to 23:59 hours on 11th March.
- 4. It also contains information on imports of goods from the ICEGATE system including data on imports from Special Economic Zones Units / Developers.
- 5. It may be noted that reverse charge credit on import of services is not part of this statement and will be continued to be entered by taxpayers in Table 4(A)(2) of **FORM GSTR-3B**.
- 6. Table 3 captures the summary of ITC available as on the date of generation of **FORM GSTR-2B**. It is divided into following two parts:
 - A. Part A captures the summary of credit that may be availed in relevant tables of **FORM GSTR-3B**.

- B. Part B captures the summary of credit that shall be reversed in relevant table of **FORM GSTR-3B**.
7. Table 4 captures the summary of ITC not available as on the date of generation of FORM GSTR-2B. Credit available in this table shall not be availed as credit in FORM GSTR-3B. However, the liability to pay tax on reverse charge basis and the liability to reverse credit on receipt of credit notes continues for such supplies.
 8. Taxpayers are advised to ensure that the data generated in **FORM GSTR-2B** is reconciled with their own records and books of accounts. Tax payers shall ensure that
 - a. No credit shall be taken twice for any document under any circumstances.
 - b. Credit shall be reversed wherever necessary.
 - c. Tax on reverse charge basis shall be paid.
 9. Details of invoices, credit notes, debit notes, ISD invoices, ISD credit and debit notes, bill of entries etc. will also be made available online and through download facility.
 10. There may be scenarios where a percentage of the applicable rate of tax rate may be notified by the Government. A separate column will be provided for invoices / documents where such rate is applicable.
 11. Table wise instructions:

Table No. and Heading	Instructions
Table 3 Part A Section I All other ITC - Supplies from registered persons other than reverse charge	i. This section consists of the details of supplies (other than those on which tax is to be paid on reverse charge basis), which have been declared and filed by your suppliers in their Supplies from FORM GSTR-1 and 5 . ii. This table displays only the supplies on which input tax credit is available. iii. Negative credit, if any may arise due to amendment in B2B–Invoices and B2B – Debit notes. Such credit shall be reversed in Table 4(B)(2) of FORM GSTR-3B .
Table 3 Part A Section II Inward Supplies from ISD	i. This section consists of the details of supplies, which have been declared and filed by an input service distributor in their FORM GSTR-6 . ii. This table displays only the supplies on which ITC is available. iii. Negative credit, if any, may arise due to amendment in ISD Amendments – Invoices. Such credit shall be reversed in table 4(B)(2) of FORM GSTR-3B .

Table 3 Part A Section III Inward Supplies liable for reverse charge	<p>i. This section consists of the details of supplies on which tax is to be paid on reverse charge basis, which have been declared and filed by your suppliers in their FORM GSTR-1.</p> <p>ii. This table provides only the supplies on which ITC is available.</p> <p>iii. These supplies shall be declared in Table 3.1(d) of FORM GSTR-3B for payment of tax. Credit may be availed under Table 4(A)(3) of FORM GSTR-3B on payment of tax.</p>
Table 3 Part A Section IV Import of Goods	<p>i. This section provides the details of IGST paid by you on import of goods from overseas and SEZ units/developers on bill of entry and amendment thereof. These details are updated on near real time basis from the ICEGATE system.</p> <p>ii. This table shall consist of data on the imports made by you (GSTIN) in the month for which FORM GSTR-2B is being generated for.</p> <p>iii. The ICEGATE reference date is the date from which the recipient is eligible to take input tax credit.</p> <p>iv. The table also provides if the Bill of entry was amended.</p> <p>v. Information is provided in the tables based on data received from ICEGATE. Information on certain imports such as courier imports may not be available.</p>
Table 3 Part B Section I Others	<p>i. This section consists of the details of credit notes received and amendment thereof which have been declared and filed by your suppliers in their FORM GSTR-1 and 5</p> <p>ii. Such credit shall be reversed under Table 4(B)(2) of FORM GSTR-3B. If this value is negative, then credit may be reclaimed subject to reversal of the same on an earlier instance.</p>
Table 4 Part A Section I All other ITC-Supplies from registered persons other than reverse charge	<p>i. This section consists of the details of supplies (other than those on which tax is to be paid on reverse charge basis), which have been declared and filed by your suppliers in their FORM GSTR-1 and 5.</p> <p>ii. This table provides only the supplies on which ITC is not available.</p> <p>iii. This is for information only and such credit shall not be taken in FORM GSTR-3B.</p>

Table 4 Part A Section II Inward Supplies from ISD	<ul style="list-style-type: none">i. This section consists of the details supplies, which have been declared and filed by an input service distributor in their FORM GSTR-6.ii. This table provides only the supplies on which ITC is not available.iii. This is for information only and such credit shall not be taken in FORM GSTR-3B.
Table 4 Part A Section III Inward Supplies liable for reverse charge	<ul style="list-style-type: none">i. This section consists of the details of supplies liable for reverse charge, which have been declared and filed by your suppliers in their FORM GSTR-1.ii. This table provides only the supplies on which ITC is not available.iii. These supplies shall be declared in Table 3.1(d) of FORM GSTR-3B for payment of tax. However, credit will not be available on such supplies.
Table 4 Part B Section I Others	<ul style="list-style-type: none">i. This section consists details the credit notes received and amendment thereof which have been declared and filed by your suppliers in their FORM GSTR-1 and 5ii. This table provides only the credit notes on which ITC is not available.iii. Such credit shall be reversed under Table 4(B)(2) of FORM GSTR-3B."

A. VENU PRASAD,
Additional Chief Secretary (Taxation) to
Government of Punjab,
Department of Excise and Taxation.

PART III
GOVERNMENT OF PUNJAB

DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 6th September, 2021

No. S.O. 101 /P.A.5/2017/S.128/2021.-In exercise of the powers conferred by section 128 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No. 5 of 2017) and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to rescind the Government of Punjab, Department of Excise and Taxation, Notification No. S.O.15/P.A.5/2017/S.128/2018, dated the 27th February, 2018, published in the Punjab Government Gazette (Extraordinary), dated the 7th March, 2018, except as respects to things done or omitted to be done before such rescission.

2. This notification shall be deemed to have come into force on and with effect from 7th March, 2018.

A. VENU PRASAD,
Additional Chief Secretary (Taxation) to
Government of Punjab,
Department of Excise and Taxation.

PART III
GOVERNMENT OF PUNJAB
OFFICE OF COMMISSIONER OF STATE TAX
NOTIFICATION

The 6th September, 2021

No. S.O. 102/P.A.5/2017/S.168/2021.-In exercise of the powers conferred by section 168 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No. 5 of 2017) (hereafter in this notification referred to as the Act) read with sub-rule (5) of rule 61 of the Punjab Goods and Services Tax Rules, 2017 and all other powers enabling him in this behalf, the Commissioner, on the recommendations of the Council, is pleased to specify that the return in FORM GSTR-3B for the month as specified in column (2) of the Table given below shall be furnished electronically through the common portal, on or before the last date as specified in the corresponding entry in column (3) of the said Table, namely:-

Table

Serial Number	Month	Last date for filing of return in FORM GSTR-3B
(1)	(2)	(3)
1.	April, 2018	20th May, 2018
2.	May, 2018	20th June, 2018
3.	June, 2018	20th July, 2018

2. **Payment of taxes for discharge of tax liability as per FORM GSTR-3B:-**
Every registered person furnishing the return in FORM GSTR-3B shall, subject to the provisions of section 49 of the Act, discharge his liability towards tax, interest, penalty, fees or any other amount payable under the Act by debiting the electronic cash ledger or electronic credit ledger, as the case may be, not later than the last date, as mentioned in column (3) of the said Table, on which he is required to furnish the said return.
3. This notification shall be deemed to have come into force on and with effect from 23rd March, 2018.

NILKANTH S. AVHAD,
Commissioner of State Tax, Punjab.

PART III

GOVERNMENT OF PUNJAB

DEPARTMENT OF EXCISE AND TAXATION

(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 6th September, 2021

No. S.O. 103/P.A.5/2017/S.148/2021.-In exercise of the powers conferred by section 148 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No. 5 of 2017) (hereafter in this notification referred to as the Act) and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to notify the registered persons having aggregate turnover of up to 1.5 crore rupees in the preceding financial year or the current financial year, as the class of registered persons who shall follow the special procedure as mentioned below for furnishing the details of outward supply of goods or services or both.

2. The said persons shall furnish the details of outward supply of goods or services or both in FORM GSTR-1 effected during the quarter April to June, 2018 till the 31st day of July, 2018.
3. The special procedure or extension of the time limit for furnishing the details or return, as the case may be, under sub-section (2) of section 38 and sub-section (1) of section 39 of the Act, for the months of April to June, 2018 shall be, subsequently, notified in the Official Gazette.
4. This notification shall be deemed to have come into force on and with effect from 28th March, 2018.

A. VENU PRASAD,

Additional Chief Secretary (Taxation) to
Government of Punjab,
Department of Excise and Taxation.

PART III

GOVERNMENT OF PUNJAB

DEPARTMENT OF EXCISE AND TAXATION

(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 6th September, 2021

No. S.O. 104/P.A.5/2017/Ss. 1 and 51/Amd./2021.-In exercise of the powers conferred by sub-section (3) of section 1 read with section 51 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No. 5 of 2017) (hereafter in this notification referred to as the said Act) and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to make the following amendment in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O.144/P.A.5/2017/Ss.1 and 51/2018, dated the 3rd September, 2018, published in the Punjab Government Gazette (Extraordinary), dated the 5th October, 2018, namely:—

AMENDMENT

In the said notification, at the end, -

(a) the first proviso shall be inserted, namely:-

“Provided that with respect to persons specified under clause (a) of sub-section (1) of section 51 of the Act, nothing in this notification shall apply to the authorities under the Ministry of Defence, other than the authorities specified in Annexure-A and their offices, with effect from the 1st day of October, 2018.”;

(b) the second proviso shall be inserted with effect from 31st December, 2018, namely:-

“Provided further that nothing in this notification shall apply to the supply of goods or services or both which takes place between one person to another person specified under clauses (a), (b), (c) and (d) of sub-section (1) of section 51 of the said Act.”.

ANNEXURE 'A'

CODE NUMBERS ALLOTTED TO

THE PRINCIPAL CONTROLLERS/CONTROLLERS OF DEFENCE ACCOUNTS

Serial. No.	Designation of Controller/Office	Code No.
1.	Controller of Defence Accounts, Patna	00
2.	Pr. Controller of Defence Accounts (Pensions), Allahabad	01
3.	Pr. Controller of Defence Accounts (Officers), Pune	02
4.	Controller of Defence Accounts, (Army), Meerut	03
5.	Pr. Controller of Defence Accounts, Southern Command, Pune	04
6.	Pr. Controller of Defence Accounts, Bangalore	05
7.	Pr. Controller of Defence Accounts, Western Command, Chandigarh	06
8.	Pr. Controller of Accounts (Factories), Kolkata	07
9.	Pr. Controller of Defence Accounts (Air Force), Dehradun	08
10.	Pr. Controller of Defence Accounts (Navy), Mumbai	09
11.	Controller of Defence Accounts (Funds), Meerut	10
12.	Pr. Controller of Defence Accounts, Northern Command, Jammu	12
13.	Zonal Office (Pension Disbursement), Chennai	13
14.	AO DAD Min. of Defence (Civil), New Delhi	14
15.	Controller of Defence Accounts, Canteen Stores Dept., Mumbai	15
16.	Pr. Controller of Defence Accounts, New Delhi	16
17.	Controller of Defence Accounts, Chennai	18
18.	Pr. Controller of Defence Accounts (R&D) New Delhi	19
19.	Controller of Defence Accounts (Pension Disbursement), Meerut	20
20.	Controller of Defence Accounts, Gauhati	21
21.	Pr. Controller of Defence Accounts, (CC) Lucknow	22
22.	Pr. Controller of Defence Accounts (Border Roads), New Delhi	23
23.	Controller of Defence Accounts (R&D), Bangalore	24
24.	Controller of Defence Accounts, Secunderabad	25
25.	Controller of Defence Accounts, Jabalpur	26

26.	Pr. Controller of Defence Accounts (Air Force), New Delhi	27
27.	Pr. Controller of Defence Accounts (R&D), Hyderabad	28
28.	Controller of Defence Accounts, New Delhi	29
29.	Controller of Defence Accounts (IDS), New Delhi	30
30.	Pr. Controller of Defence Accounts (SWC), Jaipur	31

A. VENU PRASAD,
Additional Chief Secretary (Taxation) to
Government of Punjab,
Department of Excise and Taxation.

PART III

GOVERNMENT OF PUNJAB

OFFICE OF COMMISSIONER OF STATE TAX

NOTIFICATION

The 6th September, 2021

No. S.O. 105/P.A.5/2017/S.168/PGSTR/2017/R.61/2021.-In exercise of the powers conferred by section 168 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No. 5 of 2017) (hereafter in this notification referred to as the said Act) read with sub-rule (5) of rule 61 of the Punjab Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said rules) and all other powers enabling him in this behalf, the Commissioner, on the recommendations of the Council, is pleased to specify that the return in FORM GSTR-3B of the said rules for each of the months from April, 2019 to June, 2019, shall be furnished electronically through the common portal, on or before the twentieth day of the month succeeding such month.

2. **Payment of taxes for discharge of tax liability as per FORM GSTR-3B.**— Every registered person furnishing the return in FORM GSTR-3B of the said rules shall, subject to the provisions of section 49 of the said Act, discharge his liability towards tax, interest, penalty, fees or any other amount payable under the said Act by debiting the electronic cash ledger or electronic credit ledger, as the case may be, not later than the last date, as specified in the first paragraph, on which he is required to furnish the said return.

3. This notification shall be deemed to have come into force on and with effect from 7th March, 2019.

NILKANTH S. AVHAD,
Commissioner of State Tax, Punjab.

PART III

GOVERNMENT OF PUNJAB

DEPARTMENT OF EXCISE AND TAXATION

(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 6th September, 2021

No. S.O. 106/P.A.5/2017/S.128/2021 .-In exercise of the powers conferred by section 128 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No. 5 of 2017) (hereafter in this notification referred to as the said Act) and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to waive the amount of late fee payable under section 47 of the said Act by any registered person, required to deduct tax at source under the provisions of section 51 of the said Act, for failure to furnish the return in FORM GSTR-7 for the month of June, 2021 onwards, by the due date, which is in excess of an amount of twenty-five rupees for every day during which such failure continues:

Provided that the total amount of late fee payable under section 47 of the said Act by such registered person for failure to furnish the return in FORM GSTR-7 for the month of June, 2021 onwards, by the due date, shall stand waived which is in excess of an amount of one thousand rupees.

2. This notification shall be deemed to have come into force on and with effect from 1st June, 2021.

A. VENU PRASAD,

Additional Chief Secretary (Taxation) to
Government of Punjab,
Department of Excise and Taxation.

PART III

GOVERNMENT OF PUNJAB

OFFICE OF COMMISSIONER OF STATE TAX

NOTIFICATION

The 6th September, 2021

No. S.O. 107/PGSTR/2017/R.61 /P.A.5/2017/S.168/2021.-In exercise of the powers conferred by sub-rule (5) of rule 61 of the Punjab Goods and Services Tax Rules, 2017 read with section 168 of the Punjab Goods and Services Act, 2017 (Punjab Act No. 5 of 2017) and all other powers enabling him in this behalf, the commissioner, on the recommendations of the Council, is pleased to notify that the return for the month as specified in column (2) of the Table given below shall be furnished in FORM GSTR-3B electronically through the common portal before the date as specified in the corresponding entry in column (3) of the said Table, namely:-

Table

Serial Number	Month	Date of filing of GSTR-3B
(1)	(2)	(3)
1.	July, 2017	20th August, 2017
2.	August, 2017	20th September, 2017

3. This notification shall be deemed to have come into force on and with effect from 8th day of August, 2017.

NILKANTH S. AVHAD,
Commissioner of State Tax, Punjab.

PART III
GOVERNMENT OF PUNJAB

DEPARTMENT OF GOVERNANCE REFORMS AND PUBLIC GRIEVANCES
(GOVERNANCE REFORMS- 2 BRANCH)

NOTIFICATION

The 16th September, 2021

No. G.S.R. 147/P.A. 16/2018/S.20/2021.-In exercise of the powers conferred by section 20 of the Punjab Transparency and Accountability in Delivery of Public Service Act, 2018 (Punjab Act No. 16 of 2018), and all other powers enabling him in this behalf, the Governor of Punjab is pleased to make the following rules, namely :-

RULES

1. *Short title and commencement.*— (1) These rules may be called the Punjab Transparency and Accountability in Delivery of Public Service Rules, 2021.

(2) These rules shall come into force on and with effect from the date of their publication in the Official Gazette.

2. *Definitions.*— (1) In these rules, unless the context otherwise requires,-

- (i) "Act" means the Punjab Transparency and Accountability in Delivery of Public Service Act, 2018;
- (ii) "Form" means the Form appended to these rules; and
- (iii) "section" means the section of the Act.

(2) Words and expressions used but not defined in these rules shall have the meanings respectively assigned to them in the Act.

3. *Format of application form and necessary documents required to be attached.*— Section

(1) The public authority concerned shall notify digital / paper-based application form along with a list of valid documents required to be enclosed therewith for obtaining every public service.

3 and 6

(2) The checklist of documents to be furnished along with the application form shall be mentioned in the form itself.

(3) The application form shall be in Punjabi or English language.

(4) The application form shall be available at the office of the Designated Officer and at the Sewa Kendras.

(5) Downloadable copy of the said application form shall also be made available on the website/ portal of the public authority.

(6) All information relating to the notified public services, application forms and documents required for obtaining it, shall be displayed on the Notice Board,—

- (i) by the Designated Officer and the Appellate Authorities, outside their offices or any other conspicuous place in the office area; and
- (ii) by the in-charge of Suvidha Centre, Fard Kender and Sanjh Kendra outside these centres.

(7) All public authorities shall take necessary steps to lessen the burden of the applicant with regard to submission of various certificates, documents, affidavits etc. for obtaining public services and shall endeavor to obtain or verify such information and documents directly from the concerned public authorities electronically, wherever possible.

(8) The public authority shall endeavor to provide an option for ‘Tatkal’ service, wherever possible, and provide such choice in the application form for which the eligible person shall be required to make such payment as may be notified by the Department concerned.

4. *Receipt and acknowledgement of application.*— (1) An eligible person shall submit an application form or service request to the Designated Officer or to a person subordinate to him authorized to receive the application form along-with necessary documents for obtaining the public service under the Act. Section 6

(2) The application form or service request can be made in paper or through electronic mode.

(3) The acknowledgement of the application form or service request shall be issued to the eligible person, which shall be duly signed by the Designated Officer or the subordinate official authorized by him, specifying date, time and place of receipt, unique number, office stamp/ name of the official receiving the application form or service request, stipulated time limit within which the applied service shall be provided to the eligible person.

(4) If the application form is received manually, the acknowledgement of the same shall be given manually. If the application form is received through digital mode, the acknowledgement shall be through email or SMS or any other electronic means. Online acknowledgement shall also be treated as acknowledgement given to the eligible person.

5. *Intimation of rejection of application.* — (1) In case, where the concerned Designated Officer, for valid reasons, comes to the conclusion that the applied service cannot be provided to the applicant, the same shall be intimated to the applicant with Section 6

reasons, in writing and /or through short message service in case the mobile number is given in application form, within a stipulated time limit. If the application is made online, then rejection order shall be sent to the applicant online through email or short message service.

(2) The Designated Officer shall not raise piecemeal objections on such application and the objections, if any, shall be conveyed at the first instance.

6. *Maintenance of records of services.*— (1) Every Designated Officer shall maintain a record of services applied for in Form-I, preferably in electronic format. Section 6 (3)

(2) The Designated Officer shall send electronically, on monthly basis, a list of applied for cases, disposed of cases, pending cases as well as the action taken report in respect of delayed or rejected cases, as the case may be, to the Additional Deputy Commissioner (General)-Cum-Nodal Officer/ Head of the concerned public authority, who shall consolidate the data before sending it to the Commission through electronic mode in Form-II.

7. *Procedure for appeal to the Appellate Authority.*— (1) An appeal to the Appellate Authority under section 8 shall be filed in Form III, either manually or online. Section 8

(2) The notice of hearing of the appeal shall be served upon the applicant at least ten days in advance, in any of the following manners, namely: —

- (i) by hand delivery through special messenger; or
- (ii) by registered post with due acknowledgement; or
- (iii) online through official email or short message service or any other recognized or approved electronic means; or
- (iv) in case of government servant, through his controlling officer or online or email or short message service.

8. *Penalty for default or delay on the part of the Designated Officer or his subordinate officers/officials.*— The concerned authority to which a copy of the order of the Appellate Authority and Commission have been marked, shall recover the amount of penalty from the next salary or remuneration of the Designated Officer and /or any other officer/official involved in the process of providing such services, as decided by the Appellate Authority. The penalty so recovered, shall be deposited in the Bank account of the Commission and a copy of receipt of deposit shall be forwarded to the Appellate Authority and the Commission. Section 10

9. *Removal and suspension of the Chief Commissioner of the Commission.*— The Chief Commissioner may be removed from his office by an order by the Section 14

Government on the ground of proven misbehaviour or incapacity after an inquiry to be held by the Government in which he was informed of the charges against him and given a reasonable opportunity of being heard in respect of such charges.

10. *Procedure for revision before the Commission.* — (1) An application for revision shall be made to the Commission in Form IV. Section 16

(2) The applicant shall enclose a self-attested copy of the order of the Appellate Authority against which the revision has been filed.

(3) After receiving the application under sub-rule (1), the Commission shall send notice of the same to the party concerned either,-

- (i) dasti i.e. through the party filing the revision; or
- (ii) by registered post with acknowledgement; or
- (iii) through e-mail.

(4) While deciding any application, in order to ascertain the facts, the Commission may authorize an officer to enquire into the matter. The officer, to whom such an inquiry has been entrusted, shall submit report to the Commission within a period of fifteen days.

(5) The Commission shall decide the application in view of the relevant record available before it.

11. *Suo-moto notice by the Commission.*—The Commission may take suo-moto notice in such cases where the applications or appeals are not decided by the Designated Officer or the Appellate Authority within the stipulated period and there is unreasonable delay in disposal of such applications or appeals. On finding any lapse, the Commission may pass appropriate orders in this regard as it may deem fit. Sections 16 and 20

12. *Records of revision or suo-moto cases by the Commission.*—The Commission shall maintain a complete record of the revision or suo-moto cases in Form V, either manually or in electronic form in separate registers. Sections 16 and 20

13. *Power to relax.*—Where the Government is of the opinion that it is necessary or expedient so to do, it may by order, for reasons to be recorded in writing, relax any of the provisions of these rules with respect to anyone. Section 20

Form I

[see rule 6(1)]

Service-wise register to be maintained by the Designated Officer

Office of :

Serial No.	Name of the applicant with address/mobile no/e-mail I.D	Details of public service sought	Acknowledgement Unique No. and Date	Stipulated Time	Date of Delivery	Remarks/ Reasons
1	2	3	4	5	6	7

Form II

[see rule 6(2)]

MIS Report Format for Punjab Transparency & Accountability Commission (PTAC)
for the Month of _____

Name of Department

Serial No.	Name of Service	Previous pending Applications as on 1st of the month	Appli- cations received during the month	Total appli- cations	Applications disposed off during the month	Total No. of pending applications within timeline	No. of pending appli- cations beyond timeline	Total No. of pending applications beyond 30 days of Notified Timeline
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Form III

[See rule 7]

Form of appeal to the Appellate Authority.

Before the (Designation and office address of the
Appellate Authority)
.....(Name and address of the eligible person)
..... (Name and address of the Designated Officer)

- (1) Date of application submitted before
Designated Officer for providing service
- (2) Acknowledgement Unique No. and Date
- (3) Details of public service required
- (4) Stipulated time limit
- (5) Date of intimation of rejection of application
received by the eligible person, if any
- (6) Date of decision of Designated Officer
- (7) Grounds for Appeal
 - (i) Public service not provided within stipulated time; or
 - (ii) Rejection of Application
 - (iii) Service not provided at all
- (8) Relief sought
- (9) Any other information necessary for
filling appeal

List of self certified Documents enclosed.

- (1).....
- (2).....

Declaration

The particulars given above are true and correct to the best of my knowledge,
information and belief.

Dated the day of 20 (year)

Signature of the applicant.
Mobile No.
e-mail I.D

Form IV
[see rule 10]
Form for Revision

Before the (Designation and office address of the Commission)
.....(Name and address of the eligible person)
..... (Name and address of the Designated Officer/
the Appellate Authority)

(1) Date of revision

(2) Date of acknowledgement

(3) Details of public service required

(4) Stipulated Time

(5) Date of making application to Designated Officer

(6) Date of Disposal of Application, if any

(7) Date of filling appeal

(8) Date of order of Appeal, if any

(9) Decision of the Appellate Authority

(10) Grounds for Appeal

(i) Public service not provided within stipulated time; or

(ii) Rejection of Application

(iii) Service not provided at all

(11) Any other information necessary for filling a revision

List of Self Certified Documents enclosed.

(1).....

(2).....

Declaration

The particulars given above are true and correct to the best of my knowledge, information and belief.

Dated the day of 20 (year)

Signature of the applicant

Mobile No.

e-mail I.D

Form V

[see rule 12]

A. Register of Suo-Moto cases to be maintained by the Commission

Serial No.	Department	Date of receipt	Name, mobile no., email ID and address of the applicant	Public service requested	Name of the designated officer/ Appellate Authority	Order passed	Details of fine, if any imposed or collected
1							

B. Register of revision cases to be maintained by the Commission

Serial No.	Department	Date of receipt of revision	Name, mobile no., email ID and address of the eligible person	Public service requested	Name of the designated officer/ Appellate Authority	Order passed	Details of fine, if any imposed or collected
1							

Chief Commissioner,
Punjab Transparency and Accountability Commission.

ANIRUDH TEWARI, IAS,
Additional Chief Secretary to Govt. of Punjab,
Department of Governance Reforms
and Public Grievances.

PART III
GOVERNMENT OF PUNJAB

DEPARTMENT OF HOME AFFAIRS AND JUSTICE
(CIVIL DEFENCE BRANCH)

NOTIFICATION

The 18th September, 2021

No. S.O. 108/C.A.43/1995/S.20/2021.-In exercise of the powers conferred by section 20 of the Waqf Act, 1995 (Central Act No. 43 of 1995), and all other powers enabling him in this behalf, the Governor of Punjab vide Notification No. S.O.93/C.A.43/1995/S.20/2021, dated the 12th August, 2021, was pleased to remove Mohd. Kaleem Azad, son of Sh. Molana Abdul Hakeem, resident of H.No. BX-880/14, Muslim Colony, Jaimal Nagar, Lamba Pind Road, Jalandhar, as member of the Punjab Waqf Board.

2. Now due to administrative reasons, the aforesaid notification is hereby withdrawn, with the approval of the competent authority, with immediate effect.

ANURAG VERMA,

Principal Secretary to Government of Punjab,
Department of Home Affairs and Justice.